

EXHIBIT A

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008¹

NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM

December 21, 2009

Henry Siegman (IRA)
c/o USMEP
641 Lexington Avenue, Suite 1501
New York, New York 10022

Dear Henry Siegman (IRA):

PLEASE READ THIS NOTICE CAREFULLY.

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq. ("SIPA"), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

The Trustee has made the following determination regarding your claim on BLMIS Account No. 1S0278 designated as Claim Number 8250:

Your claim for a credit balance of \$1,576,374.00 and for securities is **DENIED**. No securities were ever purchased for your account.

Your claim is **ALLOWED** for \$126,922.81, which was the balance in your BLMIS Account on the Filing Date based on the amount of money you deposited with BLMIS for the purchase of securities, less subsequent withdrawals, as outlined in Table 1.

¹ Section 7811(7)(B) of SIPA states that the filing date is "the date on which an application for a protective decree is filed under 78eee(a)(3)," except where the debtor is the subject of a proceeding pending before a United States court "in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term 'filing date' means the date on which such proceeding was commenced." Section 7811(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

Table 1			
DEPOSITS			
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
5/23/1997	TRANS FROM 1S016010	\$718,073.58	\$327,838.32
2/17/2000	CHECK	\$20,000.00	\$20,000.00
12/6/2006	CHECK	\$76,995.32	\$76,995.32
12/19/2006	CHECK	\$276,011.24	\$276,011.24
Total Deposits:		\$1,091,080.14	\$700,844.88
WITHDRAWALS			
DATE	TRANSACTION DESCRIPTION	AMOUNT	ADJUSTED AMOUNT
10/20/1999	CHECK	(\$20,000.00)	(\$20,000.00)
1/4/2000	CHECK	(\$20,000.00)	(\$20,000.00)
2/24/2000	TRANS TO 1S041030	(\$584,865.10)	(\$307,838.32)
12/11/2001	TRANS TO 1S042530	(\$25,000.00)	\$0.00
12/27/2002	CHECK	(\$18,000.00)	(\$18,000.00)
12/26/2003	CHECK	(\$32,000.00)	(\$32,000.00)
12/27/2004	CHECK	(\$29,000.00)	(\$29,000.00)
3/14/2005	TRANS TO 1S042530	(\$32,000.00)	\$0.00
3/14/2006	CHECK	(\$35,000.00)	(\$35,000.00)
3/15/2007	CHECK	(\$53,000.00)	(\$53,000.00)
2/27/2008	CHECK	(\$59,010.00)	(\$59,010.00)
6/19/2008	CHECK	(\$73.75)	(\$73.75)
Total Withdrawals:		(\$907,948.85)	(\$573,922.07)
Total deposits less withdrawals:		\$183,131.29	\$126,922.81

Your **ALLOWED CLAIM** of \$126,922.81 will be satisfied in the following manner:

The enclosed **ASSIGNMENT AND RELEASE** must be executed, notarized and returned in the envelope provided herewith. You also should provide the name of the custodian for your IRA. Upon receipt of the executed and notarized **ASSIGNMENT AND RELEASE**, and designation of your IRA custodian the Trustee will fully satisfy your **ALLOWED CLAIM** by sending you a check in the amount of \$126,922.81, with the funds being advanced by Securities Investor Protection Corporation pursuant to section 78fff-3(a)(1) of SIPA.

Should a final and unappealable court order determine that the Trustee is incorrect in his interpretation of "net equity" and its corresponding application to the determination of customer claims, the Trustee will be bound by that order and will apply it retroactively to all previously determined customer claims in accordance with the Court's order. Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or

claims held by you in having your customer claim re-determined in accordance with any such Court order.

PLEASE TAKE NOTICE: If you disagree with this determination and desire a hearing before Bankruptcy Judge Burton R. Lifland, you MUST file your written opposition, setting forth the grounds for your disagreement, referencing Bankruptcy Case No. 08-1789 (BRL) and attaching copies of any documents in support of your position, with the United States Bankruptcy Court and the Trustee within **THIRTY DAYS** after December 21, 2009, the date on which the Trustee mailed this notice.

PLEASE TAKE FURTHER NOTICE: If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

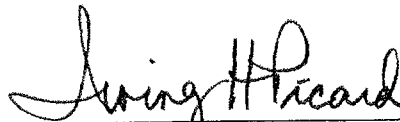
PLEASE TAKE FURTHER NOTICE: If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

PLEASE TAKE FURTHER NOTICE: You must mail your opposition, if any, in accordance with the above procedure, to each of the following addresses:

Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, New York 10004

and

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111



Irving H. Picard
Trustee for the Liquidation of the Business of
Bernard L. Madoff Investment Securities LLC

cc: NTC & Co.
FBO Henry Siegman (IRA)
P.O. Box 173859
Denver, CO 80217